

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF GEORGIA
WAYCROSS DIVISION

FILED
U.S. DISTRICT COURT
BRUNSWICK DIV.

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SO. DIST. OF GA.

UNITED STATES OF AMERICA,

Petitioner,

v.

JAMIE THORNTON,

Respondent.

CIVIL ACTION NO.: CV513-097

MAGISTRATE JUDGE'S REPORT AND RECOMMENDATION

The United States of America, on behalf of the Internal Revenue Service, ("IRS"), filed a Petition to Enforce Internal Revenue Service Summons. The petition states that on April 19, 2013, the IRS issued a summons directing Respondent Jamie Thornton ("Thornton") to appear before Revenue Officer Angel Lowe on May 15, 2013, in Jacksonville, Florida. Thornton was served with the summons as evidenced by a Certificate of Service of Summons executed by Angel Lowe. Thornton failed to appear on May 15, 2013. On November 1, 2013, the Court entered a show cause order directing Thornton to appear before the undersigned on December 10, 2013, at the United States Courthouse in Waycross, Georgia. The Agent filed an Affidavit of service of the Order to Show Cause upon Thornton.

The case was called for hearing on December 10, 2013, and Thornton failed to appear. The Assistant United States Attorney announced at the hearing that the agent failed to serve a copy of the petition along with the show cause order upon Thornton and would seek another show cause order and hearing date from the Court. A Second Show Cause Order was entered and the Court scheduled a hearing for February 20, 2014, in

Waycross, Georgia. The Agent filed an Affidavit of Service stating that the petition, with attachments, and the Order to Show Cause were served upon Thornton's wife Shelly Thornton on December 24, 2013. In the Second Show Cause Order, Thornton was advised that any defense or opposition to the petition he desired to present must be made in writing and filed with the Clerk of Court at least fourteen (14) days before the scheduled February 20, 2014, hearing. Additionally, Thornton was advised that if he failed to file responsive pleadings, the Court would enter a Report recommending enforcement of the summons and directing Thornton to comply with the summons without holding the show cause hearing.

Thornton failed to present any defense or opposition to the petition in writing at least fourteen (14) days prior to the February 20, 2014, as set out in the Second Show Cause Order. Therefore, it is my **recommendation** that the Court enter an order compelling Jamie Thornton to comply with the Summons issued by the Internal Revenue Service on April 15, 2013.

SO REPORTED and RECOMMENDED, this 10th day of February, 2014.



JAMES E. GRAHAM
UNITED STATES MAGISTRATE JUDGE